

## Federal Management Regulation

## § 102-118.100

### **§ 102-118.90 If my agency orders transportation and/or transportation services with a Government contractor issued charge card or charge account citation, is this subject to prepayment audit?**

Generally, no transportation or transportation services ordered with a Government contractor issued charge card or charge account citation can be prepayment audited because the bank or charge card contractor pays the TSP directly, before your agency receives a bill that can be audited from the charge card company. However, if your agency contracts with the charge card or charge account provider to provide for a prepayment audit, then, as long as your agency is not liable for paying the bank for improper charges (as determined by the prepayment audit verification process), a prepayment audit can be used. As with all prepayment audit programs, the charge card prepayment audit must be approved by the GSA Audit Division prior to implementation. If the charge card contract does not provide for a prepayment audit, your agency must submit the transportation line items on the charge card to the GSA Audit Division for a postpayment audit.

### **§ 102-118.91 May my agency authorize the use of cash?**

Yes, in limited circumstances, a Government employee can use cash where government payment mechanisms are not available or acceptable.

[69 FR 57618, Sept. 24, 2004]

### **§ 102-118.92 How does my agency handle receipts, tickets or other records of cash payments?**

Your agency must ensure that its employees keep the original receipts for transportation purchases over \$75.00 made with cash. If it is impractical to furnish receipts in any instance as required by this subtitle, the failure to do so must be fully explained on the travel voucher. Mere inconvenience in the matter of taking receipts will not be considered. These receipts must be saved for a possible postpayment audit by the GSA Audit Division. If your agency requires the filing of paper receipts, then you must do so. For transportation purchases over \$75.00, your

agency must ensure that copies of all original papers are retained at your agency. Copies of tickets from a TSP must be sent to—General Services Administration, Transportation Audit Division (QMCA), Crystal Plaza 4, Room 300, 2200 Crystal Drive, Arlington, VA 22202, [www.gsa.gov/transaudits](http://www.gsa.gov/transaudits).

[69 FR 57618, Sept. 24, 2004, as amended at 74 FR 30475, June 26, 2009]

### **§ 102-118.95 What forms can my agency use to pay transportation bills?**

Your agency must use commercial payment practices and forms to the maximum extent possible; however, when viewed necessary by your agency, your agency may use the following Government forms to pay transportation bills:

(a) Standard Form (SF) 1113, Public Voucher for Transportation Charges, and SF 1113-A, Memorandum Copy;

(b) Optional Form (OF) 1103, Government Bill of Lading and OF 1103A Memorandum Copy (used for movement of things, both privately owned and Government property for official uses);

(c) OF 1169, Government Transportation Request (used to pay for tickets to move people); and

(d) OF 1203, Privately Owned Personal Property Government Bill of Lading, and OF 1203A, Memorandum Copy (used by the Department of Defense to move private property for official transfers).

NOTE TO § 102-118.95: By March 31, 2002, your agency may no longer use the GBLs (OF 1103 and OF 1203) for domestic shipments. After September 30, 2000, your agency should minimize the use of GTRs (OF 1169).

[65 FR 24569, Apr. 26, 2000, as amended at 66 FR 48812, Sept. 24, 2001]

### **§ 102-118.100 What must my agency ensure is on each SF 1113?**

Your agency must ensure during its prepayment audit of a TSP bill that the TSP filled out the Public Vouchers, SF 1113, completely including the taxpayer identification number (TIN), and standard carrier alpha code (SCAC). An SF 1113 must accompany all billings.